## **ABSTRACT**

## PROCESS FOR THE PREPARATION OF 2-(6-SUBSTITUTED-1,3-DIOXANE4-YL) ACETIC ACID DERIVATIVES

The invention relates to a process for the conversion of group X in a 2-(6-substituted)-1,3-dioxane-4yl) acetic acid derivative according to formula 2 into a group OY in the presence of a phase transfer catalyst and an oxylating agent, by using as a phase transfer catalyst a quarternary phosphonium ion and by using as an oxylating agent an OY- ion. X stands for a halogen and R1, R2 and R3 are each independently a C1-4 alkylgroup or R1 and R2 together with the C-atom to which they are bound form a 5- or 6-membered cycloalkyl; Y stands for RA-CO- or for RB-SO2- with RA, RB are chosen from the group of alkyl or aryl with 1-12 C-atoms.